

AMENDMENTS TO THE SPECIFICATION

Please replace the paragraph at page 13, line 6, with the following rewritten paragraph:

In this embodiment, a damping force for an extension stroke and a compression stroke is controlled by changing the pressure in the pilot chamber 20 according to the flow resistance of the passages 26 and 27. Therefore, the magnetic fluid which is exposed to the magnetic field can be flowed at a low flow rate. Therefore, the shock absorber can be operated with low power consumption over a sufficiently wide ~~rage~~ range of controlled damping force. Further, it is unnecessary to increase the viscosity of the magnetic fluid to an excessively high level, so there are no problems such as instability of a state of dispersion of the magnetic fluid or deterioration of seal members in the shock absorber. Further, a coil having a small capacity can be used, so that the coil 28 can be compact in size. In addition, for obtaining reverse damping force characteristics, a damping force for an extension stroke and a compression stroke can be controlled using only one disc valve 11 and one pilot chamber 20. Therefore, a shock absorber which has a simple structure and is compact in size can be obtained.